

**EXHIBIT B**

**EVIDENCE OF PARTIAL TRANSFER OF CLAIM**

TO: United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court")  
Attn: Clerk

AND TO: Lehman Brothers Special Financing Inc. (the "Debtor")  
Case No. 08-13555 (JMP) (Jointly Administered) (the "Case")

Proof of Claim Number 66600

DEUTSCHE BANK AG, LONDON and its successors and assigns ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned unto:

Oceana Master Fund Ltd.  
225 W. Washington St. Suite 1450  
Chicago, IL 60606  
Attn: Luke Newcomb  
Phone: (312) 564-5070  
Fax: (312) 376-~~4558~~ **4557**  
E-mail: oceana@cortlandglobal.com

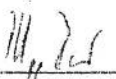
and its successors and assigns ("Buyer"), all right, title and interest in and to Proof of Claim Number 66600, solely to the extent of \$2,100,000.00, (the "Claim") against Debtor in the Case in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Partial Transfer of Claim by its duly authorized representative dated January 20, 2012.

DEUTSCHE BANK AG, LONDON

By:   
Name: Philipp Roever  
Title: Vice President

By:   
Name:  
Title: